

**CITY OF SAN JOSE**  
**OFFICE OF THE CITY AUDITOR**  
**Procedure No. M-19**

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**FIRST AUDIT STANDARDS REVIEW**

**Purpose**

To ensure that the audit project complies with the U.S. Comptroller General's *Government Auditing Standards*.

**Background**

According to the U.S. Comptroller General's *Government Auditing Standards*, "The internal quality control system established by the audit organization should provide reasonable assurance that it (1) has adopted, and is following, applicable auditing standards and (2) has established, and is following, adequate audit policies and procedures."

To comply with this standard, the audit staff should prepare an **Audit Standards Plan** to document the audit's compliance with each applicable standard.

**Procedure**

Audit staff	<ol style="list-style-type: none"><li>1. Prepare an audit standards plan using the City Auditor Audit Standards Plan file (Procedure No. <a href="#">5-01-1</a>).</li><li>2. Modify the Audit Standards Plan to accommodate the needs of the audit assignment.</li></ol>
Supervising Auditor and City Auditor	<ol style="list-style-type: none"><li>3. Assign an auditor who is independent from the audit project's fieldwork and report preparation to review and verify the Audit Standards Plan.</li></ol>
Audit Standards Plan reviewer	<ol style="list-style-type: none"><li>4. At this first Audit Standards Review, review the plan for completeness and verify the items completed to-date.</li><li>5. Write any questions or comments in an Audit Standards Review Worksheet.</li></ol>
Audit Staff	<ol style="list-style-type: none"><li>6. Discuss comments with the reviewer and make changes to the Audit Standards Plan as necessary.</li><li>7. File the Audit Standards Plan and the reviewer's comments in the audit workpapers.</li></ol>